



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Internal Audit Executive

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May 25, 2011

Sal Martinez, Executive Director
Community Renewal & Development, Inc.
2754 Bacon
St. Louis, MO 63106

RE: Community Development Block Grant (CDBG) and Home Investment Partnership
(HOME) (Project #2011-CDA22)

Dear Mr. Martinez:

Enclosed is a report of the fiscal monitoring review of the Community Renewal & Development, Inc., a not-for-profit organization, CDBG Program, for the period January 1, 2010, through December 31, 2010. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Community Renewal & Development, Inc. Fieldwork was completed on May 17, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HOME INVESTMENT PARTNERSHIP (HOME)**

**COMMUNITY RENEWAL & DEVELOPMENT, INC.
CONTRACT #10-31-71 AND #10-HM-36-71
CFDA #14.218 AND #14.239**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-CDA22

DATE ISSUED: MAY 25, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HOME INVESTMENT PARTNERSHIP (HOME)
COMMUNITY RENEWAL AND DEVELOPMENT, INC.
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Community Renewal & Development, Inc.

Contract Numbers: 10-31-71 and 10-HM-31-71

Contract Period: January 1, 2010 through December 31, 2010

CFDA Numbers: 14.218 and 14.239

Contract Amounts: \$199,404 and \$75,000

The contract provided Community Development Block Grant (CDBG) funds to Community Renewal & Development, Inc. (Agency) is to facilitate a comprehensive community renewal program that will promote and encourages activities to enhance the physical, economic and social environment within the 5th ward neighborhood or Old North St. Louis Place, Car Square, Hyde Park and Jeff Vander Louis. This comprehensive renewal program will include the creation of in fill housing, welfare to work employment training, job placement and youth and elderly development programs.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2010, through December 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on May 17, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-CDA7 issued November 13, 2009, did not have any observations.

A-133 Status

According to a letter received from the Agency dated May 2, 2011, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2010, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.